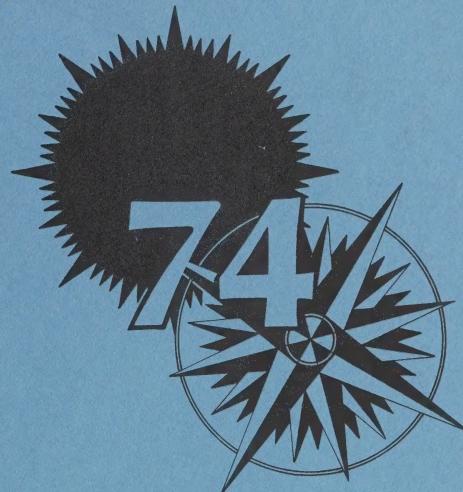


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OPPORTUNITIES FOR YOUTH



INFORMATION BOOKLET FOR PROJECT PARTICIPANTS



Manpower
and Immigration

Main-d'œuvre
et Immigration

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INTRODUCTION

This booklet has been prepared to introduce project participants to the Opportunities for Youth (OFY) program and to provide information regarding the many aspects of an Opportunities for Youth project. We have tried to make it simple, straight-forward and informative. If there is *anything* which you do not understand or which needs clarification, you should contact your local OFY office. The addresses and telephone numbers can be found listed at the back of this booklet.

We hope that working on a project this summer will be a rewarding and educational experience for you. We wish you every success.

YOU AND THE GOVERNMENT

THE AGREEMENT

The contract which the project representatives have received constitutes a legal document between the Department of Manpower and Immigration and *all* of the project participants.

Three project participants should be identified as project representatives and should initial the Schedule A and sign the Contract Agreement as the representatives. These representatives must be of legal (provincial voting) age. Two of the three representatives' names will be on the grant cheque.

If the contract has been sent to participants who are not of provincial voting age, they are not able to legally sign a binding agreement. They must do one of two things:

- (1) Have three other project participants, who are of provincial voting age, be the project representatives in place of the original three who are not of provincial voting age, or
- (2) Obtain an adult signing officer (ie. parent or guardian) who could cosign along with the participants and who would become legally responsible.

It is important that each member of the project reads the Agreement and Schedule A forms (to be considered as part of the Contract) so that the rights and responsibilities of the two parties are understood. Each participant must sign the Contract Agreement. One copy of each form should be returned immediately to the Regional office. As soon as OFY receives your Contract forms, your first cheque will be mailed to the project bank account. Keep in contact with your bank to see if the money has arrived.

DO NOT WRITE ANY CHANGES ON THE CONTRACT. (Except to fill in the name of your bank and your account number on the Schedule A). If a mistake has been made, sign the contract **AS IT IS** and send it along with a **CONTRACT AMENDMENT** form to your Regional Office. If you write on the contract form, your first cheque will be delayed as it will be necessary for you to sign a new contract.

All project participants must have a Social Insurance Number. If, however, some participants do not, the Contract should be sent in and the people involved should obtain a number by filling out the appropriate forms which can be obtained from any Canadian Post Office.

PARTICIPATING IN YOUR COMMUNITY

You are a member of a community and participating on a project makes you an active member of that community. It gives you a responsibility towards the community and the organizations who have endorsed your project. They support you and believe that the work you hope to accomplish is beneficial. You should take advantage of the resources and knowledge which they offer you. Your project will succeed best of all with open communication between the participants and the community.

It is the responsibility of each member of the project to work collectively to achieve the goals that have been identified. As an individual on a project your initiative and co-operation are essential for the project to be a total success.

You must remember that as members of a project, you are NOT government employees. All participants are considered to be EQUAL STATUS, SELF-EMPLOYED members on the project.

Projects, however well-organized, experience many difficulties. OFY would like to identify some of the areas where problems were experienced in previous years so as to make you aware of some of these difficulties.

PERSONALITY CONFLICTS

It is sometimes very difficult for a group of people (especially friends) to work together with an equal status without experiencing some personality conflicts. This is sometimes unavoidable, so, do not be surprised if the situation occurs. Discussion will usually iron out the problems. If and when the situation does arise, perhaps it is a good time for all project participants to meet for a general problem solving session. Any serious problems should be discussed with your project officer because as an outsider he/she can be more objective in understanding your situation.

As all of the participants are of equal status, the sharing of functions and responsibilities among all of the participants can be a good way to *avoid* conflict. It can ensure that all participants are doing their share of the work and could also stimulate the group to work together toward its common goals. This should also eliminate the controlling of the project by one or two individuals.

WORKING RULES

Working rules should be established at the beginning of your project. OFY allows a certain amount of flexibility but we expect that projects will set themselves reasonable standards. Participants should be working at least a regular work week, however some flexibility is left to establish those hours. We hope that projects will do this with maturity and discretion.

No provisions are made for sick leave and holidays. If a participant does take a day off, he/she should be given the opportunity to make up the lost time. If the time is not made up, a day's salary for each day missed should be deducted from his/her weekly salary.

Working on an OFY project should not be considered as a "slack" job. If an individual is not fully participating on the project, he/she can be replaced. A participant can be asked to leave the project IF AND ONLY IF the majority of the participants agree that it is in the best interests of the project. No individuals on the project should be given the authority to hire and fire. Your project officer *MUST* be contacted and consulted before any action is taken.

GROUP DECISION-MAKING

Group meetings should be held regularly to discuss important issues pertaining to the project. The group decision-making process during these meetings and at other times is vital to the concept of OFY. It is not necessary however, to hold meetings before all decisions are made; participants can assume the responsibility for day to day decisions in their own area of expertise. Group meetings are most essential when discussing policy matters.

At the start of the project, the goals and objectives of the project should be clearly identified. Responsibilities and duties for the operation of the project should then be divided equally among the participants.

For every project this procedure will differ, but hopefully the results will be the same. What matters is that individuals are becoming a part of a group and are willing to share in the work and the decision-making process. This process should be an educational experience for all project members.

PROJECT GOALS

Once the project has started, the goals and objectives of the project become more precise. As a result, the emphasis of the project may shift, but in most cases the situation is not crucial. Sometimes however, because of lack of foresight the project could discover that it cannot operate without redefining its situation. The problems could be that (1) the scope of the project has become too broad and varied. It will be necessary to redefine the objectives on a more specific basis so as to accomplish something meaningful, and (2) the project is not as broad or complicated as had been foreseen. It will be necessary to either broaden the scope of the project or use fewer participants. Your project officer **MUST BE CONSULTED** before any changes are made.

CANCELLATION OF PROJECTS

In some cases, projects which can no longer meet their goals (as defined in the contract) will have to be terminated. This happens when the project is (1) carrying out unauthorized activities to the detriment of its goals (2) failing to carry out its contractual obligations and (3) experiencing definite loss of community support.

If your project is experiencing some major difficulty your project officer should be contacted for advice. He/she could assist you in dealing with these problems so that the continuation or success of your project is not jeopardized. Projects will only be cancelled when there is no alternative.

YOU AND YOUR PROJECT OFFICER

- Your project officer is your link between the federal government and the community. As a government employee, he/she must ensure that you are functioning according to the terms of your contract but the role of your project officer is much more than that.
- He/she is knowledgeable about your community and could point out resource people and contacts whom you should know. He/she will also inform you of your rights, privileges and duties as a project participant.
- Your project officer could be a consultant, adviser, auditor and information service. He/she is at your disposal to help solve personality conflicts, assist you with problems concerning working conditions, clarify financial matters, perform operational audits, help you in matters concerning the community, put you in touch with the media, and so on.
- He/she can be approached at all times and should be contacted whenever there is a problem. If he/she cannot answer your questions, it is his/her responsibility to find someone who can.

WITH REFERENCE TO

LIABILITY INSURANCE

Every project which is providing a service to the public (ie. Day Camps, Transportation, etc.) **MUST** have liability insurance the cost of which can be included in your expenses. Be sure to have this coverage from the starting date of the project.

In some cases it is possible to join other projects in the area in order to obtain cheaper rates. You should contact your project officer as he/she will have more information available.

WORKMEN'S COMPENSATION

If you suffer an on-the-job accident, you should **IMMEDIATELY** contact your Workmen's Compensation Board. They will supply you with the necessary forms to be filled and the processing of your claim can begin immediately.

OFY should also be contacted so that they know that your claim is being processed. Send all information regarding your accident to:

Opportunities for Youth
Manpower and Immigration
Bourque Building
305 Rideau Street
OTTAWA, Ontario
K1A 0J9

COPYRIGHT REGULATIONS

The legal rights to intellectual property (reports, books, songs, inventions, etc.) produced by participants of OFY projects, belong to the participants and not to the Government of Canada. Any dealings in such property (sale, patent, copyright, etc.) require the authorization of the participants. However, participants should bear in mind that the Department of Manpower and Immigration has the right to distribute copies of final reports of projects.

SOCIAL INSURANCE NUMBERS

It is important that all participants have a Social Insurance Number. Those who do not have one may obtain the appropriate application forms from any Canadian Post Office.

CAPITAL COSTS

The purchase of capital goods is normally not permitted, and any exceptions to this must have prior written approval from your project officer. Any capital goods, which may by exception be purchased, must be sold at the completion of the project and the proceeds applied against the costs of the project.

CONTRACT AMENDMENTS

If an amendment is required to your contract, it is necessary to discuss the amendment with your project officer. The CONTRACT AMENDMENT form must be used for all major budget changes and sent to your project officer for approval.

Funds budgeted for one particular expense (ie. supplies) can be transferred to pay unforeseen expenses in another area (ie. transportation or insurance) *with the written approval of the project officer*. You cannot however, use surplus salary money for expenses.

CHANGE OF REPRESENTATIVES

The opposite side of the Contract Amendment form is the CHANGE OF REPRESENTATIVES form. It is important to send a copy of this form to your project officer if a change in project representatives takes place. Your cheques could be delayed if we are not notified immediately of the change in representatives.

TRANSPORTATION

Many projects have difficulties with transportation costs. When private vehicles are being used for project purposes, participants may claim 10c per mile. Participants in this case, will not be reimbursed for gas, insurance costs, repairs, etc. A record should be kept of places travelled, number of miles, the dates and participants involved. This record should be the basis for paying transportation expenses.

In some cases, it is necessary for the project to rent a vehicle. In this situation, you are allowed to claim the rental, gas and oil costs in your expense budget, and NOT the 10c per mile. Be sure to obtain receipts for all payments. Insurance coverage should be obtained on rented vehicles.

DO YOU PAY?

INCOME TAX

Income tax *will not* and *must not* be deducted from your weekly salary.

The project bookkeeper must complete a T4A Supplementary form for each paid participant on the project. This form has five copies. The bookkeeper must file copies 1 and 2 with the local Taxation office within thirty (30) days of the completion date of the project. Copies 3 and 4 must be given to the project participants and are to be used when filing their 1974 Income Tax Returns. The final copy is to be retained for the Financial Records. Each participant should arrange to file his/her own return and pay the required liability, if any, according to the year's earnings.

QUEBEC RESIDENTS should contact their local Taxation office for information regarding Quebec Income Tax.

The project bookkeeper must also complete a copy of the T4-T4A Summary form for the project and must file it along with the T4A Supplementary forms to the Taxation office thirty (30) days after the completion date of the project.

Please note that for "employer" you must list your project's name and add in brackets (Operated under the Federal Government Opportunities for Youth program). You must also give the name and address of the contact person who will be retaining the financial records for the year.

UNEMPLOYMENT INSURANCE

Because project participants are considered self-employed equal status members of the project and not project employees, they are not insurable under the Unemployment Insurance Act. As a result, no premiums can be deducted from the salaries. After the termination of the project, participants are not eligible for Unemployment Insurance benefits.

CANADA PENSION

No deductions are required during the summer for Canada Pension Plan purposes. However, persons whose earnings exceed nine hundred dollars (\$900.00) will be required to file a Canada Pension Plan Contribution on Self-Employed Earnings and pay the required liability, if any. The section on Self-Employed Earnings is included in the Individual Income Tax Return form and can be obtained from any Taxation office.

EVALUATION

FINAL REPORTS

As outlined in the contract with OFY, each project must submit within fifteen days of termination, both,

- (1) a **FINAL FINANCIAL REPORT**
- (2) And a **SUBJECTIVE WRITTEN REPORT** providing a critical review of the project's summer activities.

Final reports should be sent or taken to the project officer's office.

As a suggested guide, and to assist OFY in overall evaluation, projects are asked to consider the following questions when producing their written reports:

- How and why were this project's particular activities chosen?
- What were the project's objectives and were they met? What were the key factors in the success or failure of the project to reach its objectives?
- How was the project organized and managed? Did the decision-making process change or present problems throughout the summer?
- What kind of community support, practical or otherwise, did the project receive? Was there support from government agencies, federal, provincial, or municipal, other than OFY?
- Do you feel the project should be continued? If so, by whom and how?
- What comments does the project have regarding its relationship with OFY, the principle of OFY, or the administration and operation of the program.

any project is also interested in receiving an outline of activities carried out during the summer, any briefs or studies prepared by the project, or any other reports generated.

Projects must make arrangements to ensure that valuable reports receive proper circulation in the community or around the country. The OFY staff will try to help, but frequently valuable information is unused simply because it is not distributed to interested organizations, agencies, other government departments, historical societies, etc. The circulation of these reports is the responsibility of the project participants involved.

smoothly and effectively with those with whom they have been working. **STATE CLEAR DIRECTIONS**

Planning for the project and the staff should be done in a logical and systematic way. The following steps will help to make this process as smooth as possible. **STATE CLEAR DIRECTIONS**

1. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

2. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

3. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

4. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

5. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

6. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

7. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

8. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

9. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

10. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

11. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

12. **STATE CLEAR DIRECTIONS** (standard of local and state funding, staff, training, equipment, facilities, etc.)

INTRODUCTION

THE PURPOSE OF A RECORD SYSTEM

You will be receiving and paying out money which must be controlled and recorded. The following suggested record keeping methods are designed to:

- (a) provide records that can easily be prepared;
- (b) provide you with up-to-date information on your bank account, payroll and accounts paid;
- (c) provide information for the two financial reports required throughout your project's duration. These reports include: (a) an interim financial report halfway through the project, and (b) a final financial report before the third installment is issued.
- (d) provide satisfactory records for (a) project officer of the OFY program (b) Audit Services Bureau of the Department of Supply and Services and (c) in some cases representatives of the Auditor General's office.

FINANCIAL AUDITS AND REVIEW:

Any project may, at any time during the summer, be subjected to a formal financial audit by the Audit Services Bureau of the Department of Supply and Services. Project Officers will conduct an operational audit of each project before the second and third payments are released. This will involve a review and evaluation of the project's system of records, and verification of the financial reports. This is to ensure the basic accountability required by the OFY program and the federal government.

RECEIVING THE OFY GRANT

INTRODUCTION

The OFY grant is issued in three installments. The percentage breakdown of the total grant is as follows:

1st cheque — 40%
2nd cheque — 40%
3rd cheque — 20%

All cheques from OFY are made payable to two of the three project representatives and sent directly to the project's bank. Participants should contact their bank approximately two weeks after requesting an installment, to see if their cheque has arrived. Two of the cheque signatories must go to the bank to endorse the cheque before the money is released to the project's account. The cheques are to be endorsed as follows:

"For deposit only to the credit of *Name of your project*"

_____ 1st sig.

_____ 2nd sig.

OPENING A BANK ACCOUNT:

All projects must open a bank account. It is very important that the following points be adhered to when opening your account:

- (1) Open a "CURRENT" or "CHEQUING" account "*in the name of your project*". *DO NOT* open a savings account under any circumstances.
- (2) Three project participants, who are the representatives, must open the account. Arrange that all cheques are signed by at least two of them.
- (3) Ensure that the bank you open your account with returns cancelled cheques once a month.
- (4) Request the bank to supply blank cheques with cheque stubs. This will facilitate your record keeping as well as provide a cross-reference system when the cancelled cheques are returned.

FIRST PAYMENT:

When OFY receives your signed contract your first cheque is sent directly to your bank.

SECOND PAYMENT:

Second payments are not issued until your Project Officer has performed an Operational audit. Once your Project Officer recommends release of your cheque, it takes approximately 1-2 weeks for it to reach your bank.

INTERIM REPORT:

A detailed Interim Financial report must be submitted halfway through the project's duration. This report is an account of OFY funds since the beginning of the project which should include:

- (a) all expenditures to date
- (b) a breakdown of salaries to date.

Use the PROJECT FINANCIAL REPORT form for this purpose. Please note that the form is to be completed on both sides.

The completed report is then given directly to your Project Officer or mailed to his/her office.

COMPLETING THE INTERIM FINANCIAL REPORT:

The form on page 9 is an example of a completed Interim Financial report. Some important points to remember when completing the form are outlined below (each point corresponds with a number on the sample form):

- (1) Indicate in the top box that this is an Interim report.
- (2) The dates indicated will be for the period of the project up to and including the date of this Financial report (this should be an even number of weeks)
- (3) In most cases the figure in (A) is the amount of your first cheque.
- (4) The figures quoted for Expenditures are obtained by totalling each budget item in the "RECORDS", then entering the totals in the appropriate expense column of the Financial Report. All expenses should be recorded to the nearest dollar on the Financial Report form.
- (5) The signatures of all three representatives are required.
- (6) (Reverse side) Note that each participant on the project is listed individually. Indicate only those salaries actually paid within the period covered by the Interim Financial Report.
- (7) This total corresponds with the total for Salaries on Side 1.

THIRD PAYMENT:

Your Project Officer will conduct a second Operational Audit before the final payment is issued.

Further to the Operational Audit, projects are required to submit a detailed Final Financial report, at least 2 – 3 weeks before the project terminates. The PROJECT FINANCIAL REPORT form is used for this purpose. Third payments will be held pending receipt of this completed form.

This report must include the following information to ensure prompt release of the final cheque:

- (a) all expenditures for the time period covered by the first report.
- (b) all expenditures to date
- (c) PLUS ALL ESTIMATED EXPENDITURES TO COMPLETE THE PROJECT (don't forget to include all possible expenses including bank and interest charges).

N.B. When estimating expenses, projects should bear in mind that discrepancies between the amounts estimated on the final financial report and the actual amounts for which there are receipts at the end of the project, MUST BE ACCOUNTED for.

PROJECT FINANCIAL REPORT — ÉTAT FINANCIER DU PROJET

① This is an interim report (showing expenditures to date)
Rapport intermédiaire (dépenses jusqu'à maintenant)

This is a final report (showing all project expenditures)
Rapport final (toutes dépenses pour le projet)

PERIOD — PÉRIODE					
FROM — DU			TO — AU		
D-J	M	Y-A	D-J	M	Y-A
1 3 0	5	7 4	2 1	0 6	7 4

File No. — N° de référence

Project Title — Titre du projet

Community Research Group

4A 1234

FINANCIAL STATEMENT — ÉTAT FINANCIER

Amount Received from O.F.Y. to Date
Montant reçu de P. J. jusqu'à maintenant

③ (3) A \$ 3,200.00

EXPENDITURES — DÉPENSES

Salaries
Salaires

\$ 1,800.00

Transportation
Transport

\$ 50.00

Equipment Rental
Location d'épement

\$ 35.00

Rental of Space
Loyer

④ (4) \$ 200.00

Supplies
Fournitures

\$ 40.00

Telephone
Téléphone

\$ 35.00

Other (specify)
Autre (précisez)

\$ 61.00

Total Expenditures
Total des dépenses

2,221.00 ▶ B \$ 2,221.00

Balance or (Deficit) A — B (Deficit to be put in brackets)
Solde du (déficit) A — B (inscrire le déficit entre parenthèses)

▶ \$ 979.00

IF FINAL REPORT, DEFICIT WILL EQUAL AMOUNT OF FINAL PAYMENT
RAPPORT FINAL — LE DÉFICIT CORRESPONDRA AU MONTANT DU VERSEMENT FINAL

SIGNATURES OF REPRESENTATIVES <i>SIGNATURES DES REPRÉSENTANTS</i>	DATE	APPROVAL — OFFICE USE ONLY <i>APPROBATION — RÉSERVÉ AU BUREAU</i>
⑤ { <i>Angela Knistox</i>	<i>June 7/74</i>	Cheque Requisition <i>Demande de chèque</i> \$
<i>Ernie Connors</i>	<i>June 7/74</i>	Refund Remitted <i>Remboursement effectué</i> \$
<i>Pauline Fortier</i>	<i>June 7/74</i>	P.O. — A. P. <i>Date</i>
Remarks — Remarques		R.C. — A.R. <i>Date</i>

Remarks — Remarques

PROJECT FINANCIAL REPORT — ÉTAT FINANCIER DU PROJET

This is an interim report (showing expenditures to date)
Rapport intermédiaire (dépenses jusqu'à maintenant)

① This is a final report (showing all project expenditures)
Rapport final (toutes dépenses pour le projet)

PERIOD — PÉRIODE					
FROM — DU			TO — AU		
D-J	M	Y-A	D-J	M	Y-A
1 3	0 5	7 4	3 0	0 8	7 4

Project Title — Titre du projet

Community Research Group

File No. — N° de référence

4A 1234

FINANCIAL STATEMENT — ÉTAT FINANCIER

Amount Received from O.F.Y. to Date
Montant reçu de P. J. jusqu'à maintenant

③ A \$ 6,400.00

EXPENDITURES — DÉPENSES

Salaries
Salaires

\$ 7,200.00

Transportation
Transport

\$ 100.00

Equipment Rental
Location d'équipement

\$ 50.00

Rental of Space
Loyer

④ \$ 400.00

Supplies
Fournitures

\$ 150.00

Telephone
Téléphone

\$ 50.00

Other (specify)
Autre (précisez)

\$ 50.00

Total Expenditures
Total des dépenses

⑤ \$ 8,000.00

B \$ 8,000.00

Balance or (Deficit) A — B (Deficit to be put in brackets)
Solde ou (déficit) A — B (inscrire le déficit entre parenthèses)

⑥ B \$ (1,600.00)

IF FINAL REPORT, DEFICIT WILL EQUAL AMOUNT OF FINAL PAYMENT
 RAPPORT FINAL — LE DÉFICIT CORRESPONDRA AU MONTANT DU VERSEMENT FINAL

SIGNATURES OF REPRESENTATIVES <i>SIGNATURES DES REPRÉSENTANTS</i>	DATE	APPROVAL — OFFICE USE ONLY <i>APPROBATION — RÉSERVÉ AU BUREAU</i>
<i>Angela Kingston</i>	<i>Aug 16/74</i>	Cheque Requisition <i>Demande de chèque</i> \$
<i>Ernie Connor</i>	<i>Aug 16/74</i>	Refund Remitted <i>Remboursement effectué</i> \$
<i>Pauline Fortier</i>	<i>Aug 16/74</i>	P.O. — A.P. Date
		R.C. — A.R. Date

Remarks — Remarques

BREAKDOWN OF SALARIES – ÉTAT DES SALAIRES

Project Title – Titre du projet

File No. — N° de référence

Community Research Group

4A 1234

* TYPE

1 Secondary Students *Élèves du secondaire*

2 Post-Secondary Students
(Community College etc.)
Étudiants du postsecondaire
(CEGEP collège, etc.)

3 Post-Secondary (University)
*Étudiants du postsecondaire
(université)*

4 Not attending school
Non-étudiants

Remarks – Remarques

COMPLETING THE FINAL FINANCIAL REPORT:

The form is filled out in much the same manner as the Interim Financial report. Some important points to remember when completing the form are outlined below (each point corresponds with a number on the sample form on page 13):

- (1) Indicate in lower box that this is a Final Financial Report.
- (2) Dates cover the entire duration of the project.
- (3) This amount is your first and second payments, plus or minus any increases or decreases.
- (4) The figures quoted here include the total expenditures made for the entire project. Any outstanding debts are to be included and where necessary the amount to be paid should be estimated.
- (5) This will be the actual amount spent by the project. In some cases this amount will be more or less than the initial grant.
- (6) The Balance of (A-B) equals the amount of the third cheque.
- (7) All three project representatives must sign the financial report form.
- (8) The breakdown of salaries is written on the opposite side of the financial report. This breakdown will include the total salary budget spent. This amount should correspond with the amount on Side 1.

MAINTAINING A RECORD SYSTEM

INTRODUCTION:

A record of all transactions involving OFY funds is to be maintained. The "Record of Receipts, Salaries and Miscellaneous Expenses" form ("RECORD") is used for this purpose. A sample form on page 14 shows the recording of sample transactions which will be referred to throughout this section under the following headings:

- (1) Money Received from OFY
- (2) Expenditures
- (3) Petty Cash
- (4) Payroll
- (5) Other Sources of Funding

(1) MONEY RECEIVED FROM OFY:

Immediately upon receipt of OFY cheques an entry should be made in the "RECORD". Follow line (1) of the Records form on page 14 as a guideline for recording receipts.

(2) EXPENDITURES:

IT IS VERY IMPORTANT THAT:

- (1) All receipts and other supporting documents of any monies spent (eg bank statements, duplicate deposit slips, cancelled cheques, invoices etc.) be maintained and filed as proof of payment.
- (2) All payments be made by cheque – except for small payments which can be covered by a "Petty Cash" fund (see Petty Cash).
- (3) All Cheques be made payable to a person or firm and *NOT TO CASH*.

At the end of every week record the expenses incurred that week. The necessary information required for the "RECORD" is easily obtained from the cheque stubs.

RECORD OF RECEIPTS, SALARIES AND MISCELLANEOUS EXPENSES
ÉTAT DES RECUS, SALAIRES ET DÉPENSES DIVERSES

Address - *Adresse*

Project Title – *Titre du projet*

1001 Space St.

Project Title — Titre de projet										File No. — N° de référence	
Community Research Group										4A 1234	
DATE	DETAILS OF CHEQUE DÉTAILS DU CHÈQUE	CHEQUE NO. N° DU CHÈQUE	AMOUNT OF CHEQUE MONTANT DU CHÈQUE	EXPENDITURES — DÉPENSES						(RUNNING) BALANCE SOUS-TOTAL (COURANTE)	
				Salaries Salaire s	Transportation Transport	Equipment Ravitaillement d'équipement	Rent of Space Location d'équipement	Supplies Fournitures	Telephone Téléphone	Other Autre	
May 13	OFY Cheque	1	200.00								3,200
May 15	X/YZ Reality	2	35.00								3,000.00
May 18	Nic Nac Rental	3	35.00								2,965.00
May 19	Telephone Co.	4	50.00								2,930.00
May 19	Petty Cash	5	180.00								2,880.00
May 24	John Jones	6	180.00								2,700.00
May 24	Angela Kingston	7	180.00								2,520.00
May 24	Michelle Leblanc	8	180.00								2,340.00
May 24	Pauline Fortier	9	180.00								2,160.00
June 5	Ernie Connors	10	22.60								1,980.00
June 7	Petty Cash	11	180.00								1,967.40
June 7	John Jones	12	180.00								1,777.40
June 7	Angela Kingston	13	180.00								1,597.40
June 7	Michelle Leblanc	14	180.00								1,417.40
June 7	Pauline Fortier	15	180.00								1,237.40
June 7	Ernie Connors	16	46.00								1,067.40
June 8	CN Transpo	17	31.40								1,011.40
June 9	Script Supplies	TOTALS	2,220.00	1,800.00	50.00	35.00	200.00	39.20	35.00	60.80	980.00

A sample cheque and cheque stub is shown below. For the recording of this cheque see the "RECORD" line number 2. Please note that the cheque is signed by two of the project signatories.

Cheque No. <u>1</u>	BANK <u>Montreal</u>	No. <u>1</u>
Date: <u>May 15/74</u>		Date: <u>May 15/74</u>
To: <u>XYZ Realty</u>	SPECIMEN	
For: <u>Office Space</u>		
Balance Forward: <u>\$3,200.00</u>	Pay to the Order of <u>XYZ Realty</u>	<u>\$ 200⁰⁰</u>
Deposit: <u>-</u>	Sum of <u>Two hundred</u>	<u>00</u> <u>100</u> dollars
Total: <u>\$3,200.00</u>	Account number	
Amount of Cheque: <u>200.00</u>	1000000	
Balance Forward: <u>\$3,000.00</u>		

*Angela Kingston
Cassie Connors*

CHEQUE STUB

CHEQUE

(3) PETTY CASH:

A Petty Cash is a system whereby a small sum of money is made available at the project site or office to cover small expenses when paying by cheque would be inconvenient. Some examples of such expenses are: postage stamps, bus fares, photocopying etc.

The recommended maximum amount for Petty Cash is \$50.00 in order to reduce the possibility of theft.

SETTING UP A PETTY CASH SYSTEM:

- (1) Make out a Cheque for the decided amount eg. (\$50.00) to "Petty Cash".
- (2) Cash the cheque.
- (3) Record the information from the cheque stub in the "RECORD" (See Records line 5).

SPENDING THE MONEY:

Remember that sales slips, receipts or Petty Cash vouchers MUST BE obtained as written documents for ALL cash expended.

If, for example, you have spent over a few days

\$4.00	on	Bus fares
\$7.80	on	Stationery Supplies
\$8.00	on	Printing
\$2.80	on	Postage Stamps
TOTAL		\$22.60

You would have \$22.60 worth of vouchers and \$27.40 remaining in cash. This example will be referred to in the next section "Restoring the Fund."

RESTORING THE FUND:

- (1) Make out a cheque to "Petty Cash" for the amount of money you have spent. This amount will also equal the amount for which you have vouchers. (In our example the amount of the cheque is \$22.60).
- (2) Cash the cheque. You have now restored the Petty Cash fund to the original \$50.00

(3) Record the information from the cheque stub as follows (See the RECORD, line 11).

Date: Date cheque was written
Details of Cheque: "Petty Cash"
Cheque Number: As per cheque and cheque stub
Amount of Cheque: As indicated (\$22.60)
Expenditures: The amount of the cheque is then distributed into the various categories as per the contents of the vouchers. (eg.) Bus fares (\$4.00) under "Transportation; Stationery supplies (\$7.80) under "Supplies"; Printing and postage stamps (\$8.00 plus \$2.80 = \$10.80) under "Others".

NOTE: The amount under the different categories add up to equal the amount of the cheque.

- (4) All vouchers and receipts which the cheque (\$22.60) covered are then stapled together and the number of the cheque which reimbursed the fund is written on the first voucher or receipt.
- (5) This procedure is repeated each time it is necessary to obtain money for the Petty Cash Fund.

CLOSING THE PETTY CASH FUND:

At the end of the project or when it is evident that no more cash transactions will take place the Petty Cash Fund is closed. Although the following procedure may seem detailed it will ensure that your "RECORD" shows an accurate account of the Petty Cash.

The following example will be used as a guideline for closing the Petty Cash Fund:

The cash on hand amounts to \$20.00

The receipts on hand amount to \$30.00

The breakdown of the receipts into categories is as follows:

Transportation	— \$10.00
Supplies	— \$10.00
Other	— \$10.00

- (1) Proceed as though you were restoring the fund (ie.) (a) make out a cheque to "Petty Cash" in the amount for which you have receipts (in this case \$30.00) (b) Cash the cheque (c) Record the expenses in their respective categories: under "Transportation" \$10.00; under "Supplies" — \$10.00; and under "Other" — \$10.00. (d) attach vouchers and receipts for which the cheque is covering and indicate the cheque number on the front voucher.
- (2) Deposit the \$50.00 now on hand into your account. This is recorded in the RECORD, as a separate entry, by using the column for "Receipts" and then adding the \$50.00 to the "Running Balance".

(4) PAYROLL

Accurate records of the wages for each individual project participant are to be maintained. It is recommended that all participants be paid bi-weekly, however, projects can decide themselves how they want to be paid.

There are two separate records used for recording participants earnings, (1) the "RECORD" and (2) Participant's Earnings Record.

THE RECORDS:

The wages are recorded in the "RECORD" after each pay period. Please note that when recording wages each participant is listed separately. An example of participants salaries recorded for a two week period is shown in the RECORD on lines 6 — 10.

PARTICIPANT'S EARNING RECORD:

The purpose of this record is to provide for each participant who is working on the Project and is paid from Project funds, information which is required when preparing the necessary T4A slip to be filed for Income Tax purposes. This information is also needed when applying for a student loan.

The information for the Participant's Earning Record form is obtained from the RECORD and should be entered at least once a month. A sample of this form is shown on page 18.

OTHER SOURCES OF FUNDING:

If receiving other sources of funding, it is important that SEPARATE RECORDS are maintained for (1) OFY and (2) the other sources of funding.

Additional sources of funding will not be audited by OFY. However, OFY is interested in who you are receiving additional funding from and how these funds are being expended.

GENERAL INFORMATION

WHEN TO TOTAL THE RECORD COLUMNS:

THE END OF EACH PAGE:

Total all the columns under Expenditures, as well as the column indicated by "Amount of Cheque". The categories under "Expenditures" when added together should equal the total of the column "Amount of Cheque". When the totals are equal the "RECORD" is then said to be 'Balanced'.

These totals are carried forward to the next page and placed in their respective columns.

THE INTERIM FINANCIAL REPORT:

All expenditures to be included in the Interim report are to be totalled and balanced (whether at the end of a page or not). A new page is then started and all totals are carried forward, and the process is continued.

THE FINAL FINANCIAL REPORT:

All expenditures to date are to be totalled and balanced. These totals plus the estimated expenses to finish the project are to be used to complete the Final Financial Report.

A new page is started in the "RECORD" to record all remaining expenses.

THE TERMINATION OF THE PROJECT:

The final totalling and balancing process takes place after all expenses for the project have been paid and recorded.

YOUR PROJECT TERMINATES:

WHAT TO DO WITH SURPLUS MONEY:

After receipt of the third payment, projects must continue to record their expenses so as to account for the total amount of the grant. If at the end of your project, there is still money in your account send a certified cheque (in the amount of the surplus) made payable to the "Receiver General of Canada" and send it to your Project Officer. This must be done within 30 days of the project's termination.

WHAT TO DO WITH YOUR RECORDS:

For a period of one year after the project's termination, any project may be requested to (1) supply their records and receipts for an audit or (2) clarify any general public or governmental questions.

It is important that all projects supply their Project Officer with the name and address of the person responsible for the records for the one year period.

PARTICIPANT'S EARNINGS RECORD

Project Title Community Research Group	Project No. 4A 1234		
Participant's Name John Jones	Social Insurance No. 123 123 123		
School Maple Leaf College			
School Status	A) Secondary Student <input type="checkbox"/> B) Post Secondary (Community College, etc.) <input checked="" type="checkbox"/>		
	C) Post Secondary (UNIVERSITY) <input type="checkbox"/> D) Not attending school <input type="checkbox"/>		
	Participant's Signature		

SALARY RECORD

LIST OF FIELD OFFICES

BRITISH COLUMBIA

Vancouver (Regional Office)

326 Howe St.,
Basement Suite,
Vancouver, B.C.
Phone: 688-7791

Nanaimo

93 Commercial Street,
Suite 5,
Nanaimo, B.C.
Phone: 753-5941

Vernon

3114 – 30th Avenue,
2nd Floor,
Vernon, B.C.
Phone: 542-7809

Nelson

490 Baker Street,
Nelson, B.C.
Phone: 352-3777

Prince George

1306 – 7th Ave.,
Prince George, B.C.
Phone: 562-5588

Abbotsford

2491 McCallum St.,
Abbotsford, B.C.
Phone: 853-4331

Victoria

31 Bastion Square
Suite 311,
Victoria, B.C.
Phone: 388-3136

ALBERTA

Edmonton

One Thornton Court,
Room 310,
Edmonton, Alberta.
Phone: 425-7535

Calgary

Royal Bank Building,
335 – 8th Ave. S.W.,
10th Floor,
Calgary, Alberta.
Phone: 264-1566

SASKATCHEWAN

Regina

104 Brent Bldg.,
2505 – 11th Avenue,
Regina, Sask.
Phone: 525-9571

Saskatoon

212 Federal Bldg.,
101 – 22nd Street E.,
Saskatoon, Saskatchewan.
Phone: 242-1209

MANITOBA

Winnipeg (Regional Office)

460 Main St.
3rd Floor
Winnipeg, Man.
Phone: 985-2691

Thompson

Unit 19
Thompson Plaza
Thompson, Man.
Phone: 778-6041

NORTH WEST TERRITORIES

Yellowknife

2nd Floor,
Bromley Bldg.
50th Ave. at 51 st,
Yellowknife, N.W.T.
Phone: 873-5808

ONTARIO

Toronto

Sir William Mulock Bldg.,
241 Jarvis Street,
6th Floor,
Toronto, Ontario.
Phone: 369-4243

Sudbury

Federal Bldg.,
19 Lisgar Street,
Sudbury, Ontario.
Phone: 673-8405

London

404 King St.
London, Ontario.
N6B 1S3
Phone: 679-4030

Thunder Bay

Federal Building
33 Court Street S.,
Room 217,
Thunder Bay, Ontario.
Phone: 344-0733

Ottawa (Regional Office)

110 O'Connor Street,
2nd Floor,
Ottawa, Ontario.
Phone: 996-7288

Timmins

167 Algonquin St. West,
Timmins, Ontario.
Phone: 267-4624

Hamilton

150 Main St. West,
Room 329 – 330,
Hamilton, Ontario.
Phone: 523-2837

Windsor

707 Tuscarora St.,
Upper Floor,
Windsor, Ontario.
Phone: 254-8432

Peterborough

130 Hunter Street West,
Peterborough, Ontario.
Phone: 743-7856

Toronto (Regional Office)

16th Floor,
2180 Yonge Street,
Toronto, Ontario
Phone: 484-1919 Ext 481 - 482 -
483 - 484

QUEBEC

Quebec City (Regional Office East)

118 Dalhousie Street,
Quebec, P.Q.
Phone: 694-4711

Rouyn-Noranda

Larivière Bldg.,
6 McGuaiq Street,
2nd Floor,
Rouyn, P.Q.
Phone: 762-4711

QUEBEC (Continued)**Sherbrooke**

Royal Trust Bldg.,
25 Wellington Street N.,
Room 500,
Sherbrooke P.Q.
Phone: 565-4819

Montreal (Regional Office West)

Commerce Bldg.,
1080 Beaver Hall,
Room 1810,
Montreal, P.Q.
Phone: 283-4383

Hauterive

839 De Puyjalon Street,
Hauterive, P.Q.
Phone: 589-9861

Trois-Rivières

550 Bonaventure St.,
Trois-Rivières, P.Q.
Phone: 379-0964

Rimouski

Le Séjour Bldg.,
320 St Germain Street E.,
4th Floor,
Rimouski, P.Q.
Phone: 724-2353

Chicoutimi

247 Racine St. East.
suite 308-309
Chicoutimi, P.Q.
Phone: 543-4475

Hull

164 Wellington St.,
Hull P.Q.
Phone: 997-2491

NEW BRUNSWICK**Moncton**

Terminal Plaza,
1222 Main Street,
Moncton, N.B.
Phone: 858-2134

NEWFOUNDLAND**St. John's**

Marshall Bldg.,
127 Water Street,
3rd Floor,
St. John's Nfld.
Phone: 722-3939

NOVA SCOTIA**Halifax (Regional Office)**

6174 Quinpool Rd.,
Halifax, N.S.
Phone: 426-2313

Cornerbrook

4 Herald Avenue,
2nd Floor,
Cornerbrook, Nfld.
Phone: 634-7491

P.E.I.**Charlottetown**

162 Richmond Street,
2nd Floor,
Charlottetown, P.E.I.
Phone: 892-7351

Gander

Tucker Realty Building,
Elizabeth Drive Shopping Centre,
Gander, Nfld.
Phone: 256-3891

